

---

HOUSE BILL 2399

---

State of Washington                      60th Legislature                      2007 Regular Session

By Representatives Chase, Hasegawa, Dunn, Green and Linville

Read first time 04/02/2007. Referred to Committee on Finance.

1            AN ACT Relating to the payment of sales and use taxes by school  
2 districts and educational service districts; amending RCW 82.12.0284;  
3 adding a new section to chapter 82.08 RCW; and adding a new section to  
4 chapter 82.12 RCW.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6            NEW SECTION.    **Sec. 1.** A new section is added to chapter 82.08 RCW  
7 to read as follows:

8            (1) The tax levied by RCW 82.08.020 does not apply to sales to  
9 local school districts and educational services districts of any: (a)  
10 Article of tangible personal property; (b) service; (c) prewritten  
11 software; and (d) extended warranty. The exemption is available only  
12 when the buyer provides the seller with an exemption certificate in a  
13 form and manner prescribed by the department. The seller must retain  
14 a copy of the certificate for the seller's files.

15            (2) The definitions in this subsection apply to this section.

16            (a) "School district" has the same meaning as in RCW 28A.315.025.

17            (b) "Educational service district" means an educational service  
18 district established under chapter 28A.310 RCW.

1        NEW SECTION.    **Sec. 2.**    A new section is added to chapter 82.12 RCW  
2 to read as follows:

3        The provisions of this chapter do not apply with respect to the use  
4 by school districts or educational service districts of any:    (1)  
5 Article of tangible personal property; (2) service; (3) prewritten  
6 software; and (4) extended warranty.    The definitions in section 1 of  
7 this act apply to this section.

8        **Sec. 3.**    RCW 82.12.0284 and 2003 c 168 s 603 are each amended to  
9 read as follows:

10       The provisions of this chapter shall not apply in respect to the  
11 use of computers, computer components, computer accessories, or  
12 computer software irrevocably donated to any ((~~public or~~)) private  
13 nonprofit school or college, as defined under chapter 84.36 RCW, in  
14 this state.    For purposes of this section, "computer" has the same  
15 meaning as in RCW 82.04.215.

--- END ---